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From:

Sent: Thursday, October 2, 2008 6:08 p.m.

To:

Cc:

Subject: FW: ATAT Assistance - Attorney-Client Privilege

Please see below. I'm not aware of any authoritative internal document prepared in the context of ATAT that discusses this point, but the privilege question on tax return preparation activities appears to be well-settled. Please call me if you wish to discuss this further.

From:

Sent: Thursday, October 02, 2008 7:16 AM

To:

Subject: RE: ATAT Assistance - Attorney -Client Privilege

Yes, that is correct. I don't know if there is a seminal case but I did a few short minutes of research. Documents and information obtained for the purpose of preparing a tax return are not covered by attorney-client privilege or work product doctrine. [United States v. Frederick](#), 182 F.3d 496, 500-01 (7th Cir. 1996); [United States v. Davis](#), 636 F.2d 1028, 1043 (5th Cir. 1981) (preparation of tax returns is primarily an accounting service, not a legal one, and accounting services are ordinarily not privileged).